

UNIFIED SCHOOL DISTRICT NO. 462

Burden, Kansas

Financial Statements  
and  
Supplemental Information  
with

Report of Independent Auditors

For the Year Ended June 30, 2014

Unified School District No. 462  
Burden, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page	
Table of Contents	

FINANCIAL SECTION

Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5-11

SUPPLEMENTARY INFORMATION

Schedule 1	
Summary of Expenditures - Actual and Budget	12
Schedule 2	
Receipts and Expenditures - Actual and Budget - Individually Presented by Fund	
General Fund	13-14
Supplemental General Fund	15-16
Special Revenue Funds	
Virtual Education Fund	17
At-Risk (K-12) Fund	18
Capital Outlay Fund	19
Driver Training Fund	20
Food Service Fund	21
Professional Development Fund	22
Special Education Fund	23
Vocational Education Fund	24
Gifts and Grants Fund	25
KPERs	26
Contingency Reserve Fund	27
Textbook & Student Material Revolving Fund	28
Recreation Commission Fund	29
Rural Education Achievement Program	30
Special Mini Grants Fund	31
Low Income ESEA Title I Fund	32
Improving Teacher Quality Grant Fund	33
Debt Service Funds	
Bond and Interest Fund	34
Capital Project Fund	
Sports Complex Fund	35

Unified School District No. 462  
Burden, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

Schedule 3	
Cash Receipts and Disbursements - Fiduciary Funds	36
Schedule 4	
Cash Receipts, Expenditures and Unencumbered	
Cash - District Activity Funds	37

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 462  
Burden, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 462, Burden, Kansas, as of and for the year ended June 30, 2014, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 462, Burden, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 462, Burden, Kansas, as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 462, Burden, Kansas, as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2013 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2014 financial statement upon which we rendered an unqualified opinion dated January 19, 2015. The 2013 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statement or to the 2013 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Unified School District No. 462, and for filing with the Kansas Department of Education, the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

January 19, 2015

Unified School District No. 462  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$	2,685,832	2,685,832			
Supplemental General	29,077	945,948	915,442	59,583	8,765	68,348
Special Purpose:						
At Risk (K-12)	2,290	326,229	326,229	2,290		2,290
Virtual Education		825	825			
Capital Outlay	203,255	112,145	160,256	155,144	23,000	178,144
Driver Training	7,906	3,164	4,575	6,495		6,495
Food Service	35,758	214,872	217,941	32,689		32,689
Professional Development	276		276			
Special Education	86,059	406,390	451,804	40,645		40,645
Vocational Education	60,009	132,083	146,564	45,528		45,528
Gifts and Grants	7,216	775	4,585	3,406		3,406
KPERS Special Retirement Contribution		216,108	216,108			
Contingency Reserve	56,806			56,806		56,806
Textbook & Student Material Revolving	3,895	16,328	17,344	2,879		2,879
Recreation Commission	5,933	15,315	15,000	6,248		6,248
Rural Education Achievement Program		11,240	11,240			
Special Mini-Grants	3,901	2,571	3,780	2,692		2,692
Low Income ESEA (Title I)	11,868	76,559	83,912	4,515	2,549	7,064
Improving Teacher Quality (Title II-A)	1,939	19,489	20,593	835	8,888	9,723
Gate Receipts	3,369	47,141	45,033	5,477		5,477
Special Projects	697	6,866	3,777	3,786		3,786
Bond and Interest:						
Bond and Interest	192,199	272,098	296,146	168,151		168,151
Capital Projects:						
Sports Complex	79,750	25,575	105,288	37		37
Total Primary Government (1)	<u>792,203</u>	<u>5,537,553</u>	<u>5,732,550</u>	<u>597,206</u>	<u>43,202</u>	<u>640,408</u>
Composition of Cash:						
Cash on Hand and Cash Items						1,500
Demand Deposits						( 113,855)
Due from St of Ks (Recognized per KSA 10-1116a)						251,709
Money Market Account						559,150
Less: Agency Funds						( 58,096)
Total Primary Government (1)						<u>640,408</u>

(1) Excluding Agency Funds

Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

**Note 1 - Summary of Significant Accounting Policies**

**A. Reporting Entity**

*Principles Used in Determining Scope of Entity*

Central Unified School District No. 462 is a municipal corporation governed by an elected seven-member board. This financial statement presents Central Unified School District No. 462 as a primary government only. The school district has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following Regulatory Basis Fund Types comprise the financial activities of the School for the year of 2014:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.*

The Kansas Municipal Accounting and Audit Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Accounting and Audit Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The School has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the School to use the regulatory basis of accounting.



Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the School for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds of the School:

ESEA Low Income Title I Fund	Improving Teacher Quality Grant Fund
Special Mini-Grants Fund	Textbook and Student Materials Revolving Fund
Rural Education Achievement Prog.	Gate Receipts Fund
Special Projects Fund	

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

*Cash*

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special revenue funds designated by Kansas statutes.

*Property Taxes and Other Receivables*

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the county.

Taxes levied to finance the budget are made available to the School after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

*Interfund Transactions*

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 – Stewardship, Compliance, and Accountability**

**Compliance with Kansas Budget Law**

Expenditures exceeded budgetary authority by the following:

Capital Outlay Fund	\$ 22,128
---------------------	-----------

**Note 3 – In Substance Receipt in Transit**

The District received \$251,709 subsequent to June 30, 2014, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014. \$225,291 of these receipts was receipted into the General Fund and \$26,418 was receipted into the Supplemental General Fund. The total of these amounts is displayed in the “Composition of Cash” as “Due from State of Kansas”.

**Note 4 - Deposits and Investments**

**Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the School. The statute requires banks eligible to hold the School’s funds have a main or branch bank in the county in which the School is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The School has no other policies that would further limit interest rate risk.

Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

K.S.A. 12-1675 limits the School's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The School has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the School may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. State statutes require the School's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The School has no peak depository period designations. All deposits were legally secured at June 30, 2014.

### Deposits

At June 30, 2014, the School's carrying amount of deposits was \$553,461 and the bank balance was \$789,942. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$450,303 was covered by federal depository insurance and \$339,638 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

### Investments:

As of June 30, 2014 the School held no investments.

## Note 5 – Long-term Debt

### *General Obligation Bonds*

Kansas Schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the School. The School's assessed valuation at June 30, 2014 not including motor vehicle valuation was \$ 13,580,324. The resulting debt limit was \$1,901,245. The outstanding bonded indebtedness for debt limitation comparison purposes as of June 30, 2014 was \$2,135,000. Authority to exceed the debt limit was granted by the Kansas State Board of Education for the 1998 series issue.

Changes in long-term liabilities for the School for the year ended June 30, 2014, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<b>OUTSTANDING OBLIGATIONS:</b>										
<u>General Obligation Bonds:</u>										
Series 2012 Refunding Issue	.82-2.78%	8/30/2012	2,195,000	9/1/2021	2,195,000		20,000		2,175,000	41,546
<u>Capital Leases:</u>										
Sports Complex	5.94%	4/10/2007	1,000,000	7/15/2017	382,176		90,433		291,743	14,695
Concession Facility	3.50%	4/24/2013	90,000	4/27/2018	90,000	25,000	1,850		113,150	3,150
School Buses	2.27%	8/21/2012	172,628	9/21/2016	152,720		30,557		122,163	2,342
Total Long-Term Debt					2,819,896	25,000	142,840	-	2,702,056	61,733

Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

<u>Issue</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020/21</u>	<u>Totals</u>
<u>Principal:</u>							
<u>General Obligation Bonds:</u>							
Series 2012 Refunding Issue	260,000	260,000	265,000	265,000	265,000	1,125,000	2,440,000
<u>Capital Leases:</u>							
Sports Complex		94,917	98,220	98,606			291,743
Concession Facility	1,040	1,065	54,900	56,145			113,150
School Buses	29,183	30,071	30,980	31,928			122,162
Total Principal	290,223	386,053	449,100	451,679	265,000	1,125,000	2,967,055
<u>Interest:</u>							
<u>General Obligation Bonds:</u>							
Series 2012 Refunding Issue	40,214	37,453	34,032	29,816	29,816	59,262	230,593
<u>Capital Leases:</u>							
Sports Complex		10,211	6,908	3,451			20,570
Concession Facility	3,960	3,935	3,887	1,965			13,747
School Buses	3,716	2,828	1,919	971			9,434
Total Interest	47,890	54,427	46,746	36,203	29,816	59,262	274,344
Total Principal and Interest	338,113	440,480	495,846	487,882	294,816	1,184,262	3,241,399

#### Note 6 – Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of January 19, 2015, grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management and legal counsel that these matters are not anticipated to have a material impact on the School.

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2012 to 2014, and there were no settlements that exceeded insurance coverage in the past three years.

Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

**Note 7 - Interfund Transfers**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 406,390
General Fund	Vocational Education Fund	K.S.A. 72-6428	496
General Fund	At Risk (K-12)	K.S.A. 72-6428	326,229
Supp. General	Virtual Education	K.S.A. 72-6433	825
Supp. General	Food Service	K.S.A. 72-6433	30,000
Supp. General	Vocational Education Fund	K.S.A. 72-6433	126,266

**Note 8 - Other Long-Term Obligations from Operations**

*Other Post-Employment Benefits*

As provided by K.S.A. 12-5040, the School allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the School is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

*Consolidated Omnibus Budget Reconciliation Act (COBRA)*

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the School makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the School under this program.

*Compensated Absences.*

The school district's sick leave policy allows for certified employees to accumulate ten days sick leave per year to a maximum of fifty days. Full time employees are granted one day of leave per calendar month worked. Days earned over fifty are bought by the district at the rate of \$50.00 per day. Certified personnel whose years of service in the district and age combine for a total of 75 or more are eligible upon retirement to have all remaining leave days paid at the then current certified substitute teacher rate.

*Defined Benefit Pension Plan*

Plan description. The School participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas K.S.A. 74-4901 et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2014

**Note 8 - Economic Dependency**

The school district is economically dependent on state and federal financial assistance. The revenue from the state and federal governments in relation to total revenues are displayed below for the general fund, supplemental general fund, bond and interest fund and all other funds.

	Total <u>Revenue</u>	State <u>Aid</u>	<u>%</u>	Federal <u>Aid</u>	<u>%</u>
General Fund	2,685,834	2,454,389	91.4		
Supplemental General	945,949	466,130	49.3		
Bond and Interest	272,098	131,158	48.2		
Other Funds	<u>689,462</u>	<u>225,556</u>	<u>32.7</u>	<u>240,190</u>	<u>34.8</u>
Total All Funds	<u>4,593,343</u>	<u>3,277,233</u>	<u>71.3</u>	<u>262,090</u>	<u>5.2</u>

**Note 9 - Advance Refund – Years Subsequent to year of the Refunding**

On May 1, 2006 Central Unified School District No. 462 issued \$3.29 million in General Obligation Bonds with interest rates ranging from 3.75% to 4.3% to advance refund 3,245,000 of outstanding 1998 Series bonds with interest rates ranging from 4.3% to 6.5%. A portion of the 1998 Series bonds in the amount of \$425,000 was not refunded. The net proceeds of the \$3.29 million (after issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payment on the 1998 Series bonds. As a result the refunded portion 1998 Series bonds are consider to be defeased and the liability for those bonds has been removed from the school district's long term debt. The school district completed the advance refunding to reduce its total debt service payments over the next sixteen years by \$205,362 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$131,428.

**Note 10 - General Long Term Debt - Refunding Bond Issue**

On August 30, 2012 Central Unified School District No. 462 issued \$2,195,000 in General Obligation Bonds with interest rates ranging from .817% to 2.784% to early call \$2,060,000 outstanding 2005 Series refunding bonds with interest rates ranging from 3.75% to 4.3%. The school district completed the advance refunding to reduce its total debt service payments over the next nine years by \$282,511.

**Note 11 - On Behalf Payments for Fringe Benefits**

The School recognizes as revenues and expenses cash contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the School's employees. For the year ended June 30,2014, the State made cash contributions of \$216,108. These contributions are recorded in the School's KPERS Contribution Fund as receipts and disbursements.

The State of Kansas reports these transactions on the cash basis of accounting and does not recognize encumbrances (i.e. commitments for unpaid contributions) as expenditures. Accordingly, the transactions reported in the School's KPERS Contribution Fund does not recognize any amounts due from the State for committed but unpaid contributions as of June 30, 2014. The unrecognized encumbrances at June 30,2014 are in the amount of \$105,864 and represent the contributions due from the State for the first and second quarters of the 2014 calendar year in the amounts of \$57,940 and \$47,924 respectively.

Unified School District No. 462  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014

Schedule 1

	<u>Certified Budget</u>	<u>Legal Max. Adjustment</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:						
General	\$ 2,729,202	( 43,370)		2,685,832	2,685,832	
Supplemental General	929,733	( 14,291)		915,442	915,442	
Special Revenue:						
At Risk (K-12)	333,501			333,501	326,229	7,272
Virtual Education	5,000			5,000	825	4,175
Capital Outlay	138,128			138,128	160,256	( 22,128)
Driver Training	7,275			7,275	4,575	2,700
Food Service	251,674			251,674	217,941	33,733
Professional Development	276			276	276	
Special Education	462,300			462,300	451,804	10,496
Vocational Education	167,008		5,321	172,329	146,564	25,765
Gifts and Grants	7,850			7,850	4,585	3,265
KPERS Special Retirement Contribution	231,574			231,574	216,108	15,466
Recreation Commission	15,000			15,000	15,000	
Debt Service:						
Bond and Interest	296,346			296,346	296,146	200
Totals	<u>5,574,867</u>	<u>( 57,661)</u>	<u>5,321</u>	<u>5,522,527</u>	<u>5,441,583</u>	<u>80,944</u>

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	214,041	221,726	209,018	12,708
Delinquent Taxes		1,503	7,101	4,890	2,211
Total Revenue from Local Sources		215,544	228,827	213,908	14,919
Revenue from State Sources					
State Financial Aid		2,242,231	2,126,552	2,130,140	( 3,588)
Mineral Production Tax		2,187	2,615		2,615
Special Education Aid		316,063	327,838	341,784	( 13,946)
Total Revenue from State Sources		2,560,481	2,457,005	2,471,924	( 14,919)
Total Cash Receipts		2,776,025	2,685,832	2,685,832	
Expenditures and Transfers					
Instruction					
Certified Salaries		854,784	868,082	873,029	4,947
Non-Certified Salaries		33,692	40,149	51,000	10,851
Group Insurance		66,848	69,195	114,000	44,805
Social Security Contributions		65,910	68,464	83,000	14,536
Other Employee Benefits		32,721	24,997	31,600	6,603
Tuition to Private Sources		95,484			
Other Miscellaneous Purchased Services		956			
Total Instruction		1,150,395	1,070,887	1,152,629	81,742
Support Services - Students					
Other Employee Benefits			4		( 4)
Support Services - Instructional Staff					
Certified Salaries		43,621	44,145	44,120	( 25)
Non-Certified Salaries		54,586	56,780	56,781	1
Group Insurance		2,497	2,745	4,240	1,495
Social Security Contributions		6,377	6,686	7,844	1,158
Other Employee Benefits		475	474	800	326
Total Support Services - Instructional Staff		107,556	110,830	113,785	2,955
Support Services - General Administration					
Certified Salaries		46,038	46,038	48,000	1,962
Non-Certified Salaries		4,467	4,636	4,500	( 136)
Group Insurance		4,616	5,035	12,600	7,565
Social Security Contributions		258	275	300	25
Other Employee Benefits		93	94	100	6
Total Support Services - General Administration		55,472	56,078	65,500	9,422
Support Services - School Administration					
Certified Salaries		152,052	145,685	154,977	9,292
Non-Certified Salaries		55,068	56,457	58,500	2,043
Group Insurance		9,367	10,759	15,700	4,941
Social Security Contributions		14,626	14,685	16,000	1,315
Other Employee Benefits		965	208	1,200	992
Other Miscellaneous Purchased Services		30			
Total Support Services - School Administration		232,108	227,794	246,377	18,583
Support Services - Plant Operation and Maintenance					
Non-Certified Salaries		157,803	205,095	163,000	( 42,095)
Employee Benefits		2,741	3,912		( 3,912)
Group Insurance		14,231	15,699	20,000	4,301
Social Security Contributions		11,251	11,315	14,000	2,685
Other Employee Benefits		9,331	12,093	13,200	1,107
Total Support Services - Plant Operation and Maintenance		195,357	248,114	210,200	( 37,914)



## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Vehicle Operation Services					
Non-Certified Salaries	\$	66,636	70,060	68,000	( 2,060)
Group Insurance		11,948	14,489	10,500	( 3,989)
Social Security Contributions		5,007	5,098	6,000	902
Other Employee Benefits		3,467	3,949	3,600	( 349)
Other		334			
Total Vehicle Operation Services		<u>87,392</u>	<u>93,596</u>	<u>88,100</u>	<u>( 5,496)</u>
Supervision Services					
Non-Certified Salaries		18,288	19,398	21,600	2,202
Group Insurance				10,500	10,500
Social Security Contributions		1,407	1,464	1,650	186
Other Employee Benefits		95	98	200	102
Total Supervision Services		<u>19,790</u>	<u>20,960</u>	<u>33,950</u>	<u>12,990</u>
Vehicle Servicing and Maintenance Services					
Non-Certified Salaries		18,648	19,398	21,600	2,202
Social Security Contributions		1,407	1,464	1,650	186
Total Vehicle Servicing and Maintenance Services		<u>20,055</u>	<u>20,862</u>	<u>23,250</u>	<u>2,388</u>
Other Student Transportation Services					
Non-Certified Salaries		9,696	9,293	9,799	506
Social Security Contributions		732	703	1,900	1,197
Other Employee Benefits		1,001	1,211	1,100	( 111)
Total Other Student Transportation Services		<u>11,429</u>	<u>11,207</u>	<u>12,799</u>	<u>1,592</u>
Support Services - Business					
Non-Certified Salaries		80,673	82,362	86,411	4,049
Social Security Contributions		8,787	9,119	9,500	381
Other Employee Benefits		892	902	1,200	298
Total Support Services - Business		<u>90,352</u>	<u>92,383</u>	<u>97,111</u>	<u>4,728</u>
Fund Transfers					
Virtual Education		275			
Food Service		30,000			
Special Education		383,633	406,391	342,000	( 64,391)
Vocational Education		66,000	496		( 496)
At Risk (K-12)		326,211	326,230	343,501	17,271
Total Fund Transfers		<u>806,119</u>	<u>733,117</u>	<u>685,501</u>	<u>( 47,616)</u>
Budget Adjustments					
Legal Max Adjustment				( 43,370)	( 43,370)
Total Expenditures and Transfers		<u>2,776,025</u>	<u>2,685,832</u>	<u>2,685,832</u>	
Receipts Over (Under)					
Expenditures and Transfers					
Unencumbered Cash, Beginning					
Unencumbered Cash, Ending					

Unified School District No. 462  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 3 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 370,744	404,067	375,002	29,065
Delinquent Taxes	4,569	19,796	8,503	11,293
Total Revenue from Local Sources	<u>375,313</u>	<u>423,863</u>	<u>383,505</u>	<u>40,358</u>
Revenue from County Sources				
16/20M Truck Tax	5,079	5,731		5,731
Motor Vehicle Tax	47,942	49,082	50,472	( 1,390)
Recreational Vehicle Tax	1,032	1,141	1,034	107
Total Revenue from County Sources	<u>54,053</u>	<u>55,954</u>	<u>51,506</u>	<u>4,448</u>
Revenue from State Sources				
Supplemental State Aid	489,806	466,131	451,355	14,776
Total Cash Receipts	<u>919,172</u>	<u>945,948</u>	<u>886,366</u>	<u>59,582</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits		5,823		( 5,823)
Purchased Professional and Technical Services	28,235	34,163	26,000	( 8,163)
Other Purchased Services		353		( 353)
Tuition to Private Sources	8,308	85,918	125,702	39,784
Other Miscellaneous Purchased Services	4,351	2,578	3,000	422
Supplies and Materials	87,833	70,436	67,000	( 3,436)
Textbooks	3,552		4,000	4,000
Miscellaneous Supplies	745			
Property ( Equipment & Furnishings)	24,566	10,693	18,000	7,307
Other		281	1,000	719
Total Instruction	<u>157,590</u>	<u>210,245</u>	<u>244,702</u>	<u>34,457</u>
Support Services - Students				
Purchased Professional and Technical Services	1,741	2,742	1,400	( 1,342)
Supplies and Materials	1,604	2,202	2,500	298
Other	659	416		( 416)
Total Support Services - Students	<u>4,004</u>	<u>5,360</u>	<u>3,900</u>	<u>( 1,460)</u>
Support Services - Instructional Staff				
Purchased Professional and Technical Services	9,623	6,572	5,000	( 1,572)
Purchased Property Services	7,927	8,692	9,000	308
Other Purchased Services		150	1,500	1,350
Supplies and Materials	6,824	7,182		( 7,182)
Books and Periodicals	4,852	1,829		( 1,829)
Technology Supplies	9,579	9,134	10,000	866
Miscellaneous Supplies	5,602	2,699	5,000	2,301
Other	233	322		( 322)
Total Support Services - Instructional Staff	<u>44,640</u>	<u>36,580</u>	<u>30,500</u>	<u>( 6,080)</u>
Support Services - General Administration				
Other Employee Benefits		762		( 762)
Purchased Professional and Technical Services	12,487	12,959	14,000	1,041
Insurance Services	283	230	300	70
Communication Services		255		( 255)
Supplies and Materials	1,627	653	1,500	847
Other	425	30	500	470
Total Support Services - General Administration	<u>14,822</u>	<u>14,889</u>	<u>16,300</u>	<u>1,411</u>
Support Services - School Administration				
Communication Services	4,025	3,736	4,500	764
Other Miscellaneous Purchased Services	7,265	9,364	5,000	( 4,364)
Supplies and Materials	15,323	13,893	26,000	12,107
Property ( Equipment & Furnishings)	250		1,000	1,000
Other			800	800
Total Support Services - School Administration	<u>26,863</u>	<u>26,993</u>	<u>37,300</u>	<u>10,307</u>

Unified School District No. 462  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 4 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Support Services - Plant Operation and Maintenance					
Water/Sewer Services (Non-Energy)	\$	14,877	13,012	16,000	2,988
Cleaning Services		4,674	6,805	6,500	( 305)
Repairs and Maintenance Services		57,949	77,746	52,000	( 25,746)
Rentals or Lease Services		4,033	4,376		( 4,376)
Insurance Services		46,137	50,043	46,000	( 4,043)
Communication Services		4	518		( 518)
Supplies and Materials		55,878	51,050	48,000	( 3,050)
Heating		24,484	34,686	23,000	( 11,686)
Electricity		108,966	115,176	114,000	( 1,176)
Property ( Equipment & Furnishings)		28,750	14,696	10,000	( 4,696)
Other		262	25	1,000	975
Total Support Services - Plant Operation and Maintenance		<u>346,014</u>	<u>368,133</u>	<u>316,500</u>	<u>( 51,633)</u>
Vehicle Operation Services					
Insurance Services		11,498	10,909	9,000	( 1,909)
Motor Fuel		33,010	36,428	24,500	( 11,928)
Equipment		68,467	771	7,931	7,160
Other		1,982	1,639	20,000	18,361
Total Vehicle Operation Services		<u>114,957</u>	<u>49,747</u>	<u>61,431</u>	<u>11,684</u>
Vehicle Servicing and Maintenance Services					
Other Purchased Services		1,417	1,643	1,500	( 143)
Supplies and Materials		16,634	16,684	17,000	316
Other		9,649	6,102	10,000	3,898
Total Vehicle Servicing and Maintenance Services		<u>27,700</u>	<u>24,429</u>	<u>28,500</u>	<u>4,071</u>
Other Student Transportation Services					
Motor Fuel		8,105	6,952		( 6,952)
Support Services - Business					
Purchased Professional and Technical Services		5,228	3,520	4,000	480
Other Purchased Services		1,030	1,698	5,800	4,102
Supplies and Materials		10,030	9,794	10,000	206
Property ( Equipment & Furnishings)		212		300	300
Other		196	9	1,000	991
Total Support Services - Business		<u>16,696</u>	<u>15,021</u>	<u>21,100</u>	<u>6,079</u>
Facilities Acquisition and Construction Services					
Property ( Equipment & Furnishings)		<u>52,564</u>			
Fund Transfers					
Virtual Education		4,000	825	2,000	1,175
Food Service			30,000	28,500	( 1,500)
Special Education		24,785		35,000	35,000
Vocational Education		85,000	126,268	104,000	( 22,268)
Total Fund Transfers		<u>113,785</u>	<u>157,093</u>	<u>169,500</u>	<u>12,407</u>
Budget Adjustments					
Legal Max Adjustment				( 14,291)	( 14,291)
Total Expenditures and Transfers		<u>927,740</u>	<u>915,442</u>	<u>915,442</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	8,568)	30,506		
Unencumbered Cash, Beginning		<u>37,645</u>	<u>29,077</u>		
Unencumbered Cash, Ending		<u>29,077</u>	<u>59,583</u>		

Virtual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		3,000	( 3,000)
Operating Transfers				
Transfer from General Fund	4,275			
Transfer from Supplemental General Fund		825	2,000	( 1,175)
Total Operating Transfers	4,275	825	2,000	( 1,175)
Total Cash Receipts	4,275	825	5,000	( 4,175)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	4,275	825	5,000	4,175
Total Expenditures and Transfers	4,275	825	5,000	4,175
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 326,211	326,229	343,501	( 17,272)
Total Cash Receipts	<u>326,211</u>	<u>326,229</u>	<u>343,501</u>	<u>( 17,272)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	224,802	225,574	217,058	( 8,516)
Non-Certified Salaries	22,995	11,193	20,000	8,807
Group Insurance	9,266	13,110	17,960	4,850
Social Security Contributions	20,249	18,938	21,000	2,062
Other Employee Benefits	4,405	4,923	4,800	( 123)
Total Instruction	<u>281,717</u>	<u>273,738</u>	<u>280,818</u>	<u>7,080</u>
Support Services - Students				
Certified Salaries	44,254	49,936	45,000	( 4,936)
Group Insurance	240	2,555	4,240	1,685
Social Security Contributions			3,443	3,443
Total Support Services - Students	<u>44,494</u>	<u>52,491</u>	<u>52,683</u>	<u>192</u>
Total Expenditures and Transfers	<u>326,211</u>	<u>326,229</u>	<u>333,501</u>	<u>7,272</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>2,290</u>	<u>2,290</u>		
Unencumbered Cash, Ending	<u>2,290</u>	<u>2,290</u>		

Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	70,404	88,717	86,422	2,295
Delinquent Taxes		756	3,509	1,633	1,876
Earnings on Investments		1,704	1,450		1,450
Other Revenue From Local Sources		7,345	10,397		10,397
Total Revenue from Local Sources		<u>80,209</u>	<u>104,073</u>	<u>88,055</u>	<u>16,018</u>
Revenue from County Sources					
16/20M Truck Tax		1,038	732		732
Motor Vehicle Tax		8,256	7,169	7,316	( 147)
Recreational Vehicle Tax		453	171	150	21
Total Revenue from County Sources		<u>9,747</u>	<u>8,072</u>	<u>7,466</u>	<u>606</u>
Total Cash Receipts		<u>89,956</u>	<u>112,145</u>	<u>95,521</u>	<u>16,624</u>
Expenditures and Transfers					
Support Services - Plant Operation and Maintenance					
Property ( Equipment & Furnishings)			23,000		( 23,000)
Student Transportation Services					
Property ( Equipment & Furnishings)			32,128	33,000	872
Facilities Acquisition and Construction Services					
Site Improvement Services		52,564	105,128	105,128	
Total Expenditures and Transfers		<u>52,564</u>	<u>160,256</u>	<u>138,128</u>	<u>( 22,128)</u>
Receipts Over (Under)					
Expenditures and Transfers		37,392	( 48,111)		
Unencumbered Cash, Beginning		<u>165,863</u>	<u>203,255</u>		
Unencumbered Cash, Ending		<u>203,255</u>	<u>155,144</u>		

Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 1,619	1,380		1,380
Revenue from State Sources				
Other State Aid	1,209	1,784	2,530	( 746)
Total Cash Receipts	<u>2,828</u>	<u>3,164</u>	<u>2,530</u>	<u>634</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	2,400	3,460	3,000	( 460)
Non-Certified Salaries	284	308	400	92
Social Security Contributions	200	284	275	( 9)
Other Employee Benefits	23	23	100	77
Supplies and Materials	301	245	500	255
Other	60	55		( 55)
Total Instruction	<u>3,268</u>	<u>4,375</u>	<u>4,275</u>	<u>( 100)</u>
Vehicle Operation and Maintenance Services				
Insurance Services	200	200	500	300
Motor Fuel	2,235		2,500	2,500
Total Vehicle Operation and Maintenance Services	<u>2,435</u>	<u>200</u>	<u>3,000</u>	<u>2,800</u>
Total Expenditures and Transfers	<u>5,703</u>	<u>4,575</u>	<u>7,275</u>	<u>2,700</u>
Receipts Over (Under)				
Expenditures and Transfers	( 2,875)	( 1,411)		
Unencumbered Cash, Beginning	10,781	7,906		
Unencumbered Cash, Ending	<u>7,906</u>	<u>6,495</u>		

## Food Service Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Student Sales	\$	49,163	42,115	41,597	518
Adults and Non-Reimbursable Programs		6,934	9,837	8,645	1,192
Other Revenue From Local Sources		376	581	8,000	( 7,419)
Total Revenue from Local Sources		<u>56,473</u>	<u>52,533</u>	<u>58,242</u>	<u>( 5,709)</u>
Revenue from State Sources					
State Financial Aid		<u>1,770</u>	<u>1,757</u>	<u>1,538</u>	<u>219</u>
Revenue from Federal Sources					
Passed Through State of Kansas		<u>145,185</u>	<u>130,582</u>	<u>132,108</u>	<u>( 1,526)</u>
Operating Transfers					
Transfer from General Fund		30,000			
Transfer from Supplemental General Fund			30,000	28,500	1,500
Total Operating Transfers		<u>30,000</u>	<u>30,000</u>	<u>28,500</u>	<u>1,500</u>
Total Cash Receipts		<u>233,428</u>	<u>214,872</u>	<u>220,388</u>	<u>( 5,516)</u>
Expenditures and Transfers					
Food Service Operations					
Non-Certified Salaries		70,881	70,162	73,500	3,338
Group Insurance		8,506	9,607	15,800	6,193
Social Security Contributions		5,347	3,998	6,010	2,012
Other Employee Benefits		3,724	5,841	4,100	( 1,741)
Other Miscellaneous Purchased Services		3,798	3,524	4,000	476
Supplies and Materials		4,791			
Food and Milk		122,594	114,240	133,264	19,024
Miscellaneous Supplies		10,026	9,261	15,000	5,739
Property ( Equipment & Furnishings)			113		( 113)
Other		<u>1,984</u>	<u>1,195</u>		<u>( 1,195)</u>
Total Expenditures and Transfers		<u>231,651</u>	<u>217,941</u>	<u>251,674</u>	<u>33,733</u>
Receipts Over (Under)					
Expenditures and Transfers		1,777	( 3,069)		
Unencumbered Cash, Beginning		<u>33,981</u>	<u>35,758</u>		
Unencumbered Cash, Ending		<u>35,758</u>	<u>32,689</u>		



Unified School District No. 462  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 10 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Support Services - Instructional Staff				
Certified Salaries		1,955		
Social Security Contributions		150		
Other Employee Benefits		89	88	( 88)
Purchased Professional and Technical Services		1,644	130	276 146
Other Purchased Services		66		
Miscellaneous Supplies		418	58	( 58)
Other		236		
Total Expenditures and Transfers		<u>4,558</u>	<u>276</u>	<u>276</u>
Receipts Over (Under)				
Expenditures and Transfers	(	4,558)	( 276)	
Unencumbered Cash, Beginning		<u>4,834</u>	<u>276</u>	
Unencumbered Cash, Ending		<u>276</u>	<u></u>	

## Special Education Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Operating Transfers					
Transfer from General Fund	\$	383,632	406,390	342,000	64,390
Transfer from Supplemental General Fund		24,785		35,000	( 35,000)
Total Cash Receipts		<u>408,417</u>	<u>406,390</u>	<u>377,000</u>	<u>29,390</u>
Expenditures and Transfers					
Instruction					
LEA Payments to COOP (Local Share)		89,666	130,358	110,000	( 20,358)
LEA Payments to COOP (Flowthrough)		303,367	310,118	325,000	14,882
Supplies and Materials		42			
Total Instruction		<u>393,075</u>	<u>440,476</u>	<u>435,000</u>	<u>( 5,476)</u>
Vehicle Operation Services					
Non-Certified Salaries		4,702	6,405	10,000	3,595
Group Insurance		204	2,228	2,000	( 228)
Social Security Contributions		359	490	850	360
Other Employee Benefits		123	124	150	26
Purchased Property Services		2,261		4,000	4,000
Mileage in Lieu of Transportation		4,462		4,000	4,000
Insurance Services		1,026	1,026	1,300	274
Motor Fuel		2,351	915	5,000	4,085
Miscellaneous Supplies			140		( 140)
Total Vehicle Operation Services		<u>15,488</u>	<u>11,328</u>	<u>27,300</u>	<u>15,972</u>
Total Expenditures and Transfers		<u>408,563</u>	<u>451,804</u>	<u>462,300</u>	<u>10,496</u>
Receipts Over (Under)					
Expenditures and Transfers	(	146)	(	45,414)	
Unencumbered Cash, Beginning		<u>86,205</u>	<u>86,059</u>		
Unencumbered Cash, Ending		<u>86,059</u>	<u>40,645</u>		

## Vocational Education Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Federal Sources				
Passed Through State of Kansas	\$ 2,000	5,321		5,321
Operating Transfers				
Transfer from General Fund	66,000	496		496
Transfer from Supplemental General Fund	85,000	126,266	104,000	22,266
Total Operating Transfers	151,000	126,762	104,000	22,762
Total Cash Receipts	153,000	132,083	104,000	28,083
Expenditures and Transfers				
Instruction				
Certified Salaries	121,965	116,592	125,000	8,408
Group Insurance	7,668	7,069	15,000	7,931
Social Security Contributions	8,426	7,780	10,000	2,220
Other Employee Benefits	898	885	950	65
Other Professional and Technical Services	47	134		( 134)
Supplies and Materials	6,202	3,306		( 3,306)
General Supplies and Materials			16,058	16,058
Property ( Equipment & Furnishings)	440	4,284		( 4,284)
Total Instruction	145,646	140,050	167,008	26,958
Support Services - Plant Operation and Maintenance				
Water/Sewer Services (Non-Energy)	233	200		( 200)
Heating	240	34		( 34)
Electricity	4,535	6,280		( 6,280)
Total Support Services - Plant Operation and Maintenance	5,008	6,514		( 6,514)
Budget Credit Adjustment			5,321	5,321
Total Expenditures and Transfers	150,654	146,564	172,329	25,765
Receipts Over (Under)				
Unencumbered Cash, Beginning				
Expenditures and Transfers	2,346	( 14,481)		
Unencumbered Cash, Beginning	57,663	60,009		
Unencumbered Cash, Ending	60,009	45,528		

## Gifts and Grants Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Donations	\$ 7,565	775		775
Total Cash Receipts	<u>7,565</u>	<u>775</u>		<u>775</u>
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			3,000	3,000
Supplies and Materials		1,910		( 1,910)
Miscellaneous Supplies	5,115			
Total Instruction	<u>5,115</u>	<u>1,910</u>	<u>3,000</u>	<u>1,090</u>
Support Services - Students				
Property ( Equipment & Furnishings)			3,350	3,350
Other			1,500	1,500
Total Support Services - Students			<u>4,850</u>	<u>4,850</u>
Support Services - Business				
Other	1,000			
Other Services				
Scholarships	1,160	2,675		( 2,675)
Total Expenditures and Transfers	<u>7,275</u>	<u>4,585</u>	<u>7,850</u>	<u>3,265</u>
Receipts Over (Under)				
Expenditures and Transfers	290	( 3,810)		
Unencumbered Cash, Beginning	<u>6,926</u>	<u>7,216</u>		
Unencumbered Cash, Ending	<u>7,216</u>	<u>3,406</u>		

Unified School District No. 462  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 14 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from State Sources				
Other State Aid	\$ 191,386	216,108	231,574	( 15,466)
Total Cash Receipts	<u>191,386</u>	<u>216,108</u>	<u>231,574</u>	<u>( 15,466)</u>
Expenditures and Transfers				
Instruction				
Employee Benefits	<u>133,395</u>	<u>150,627</u>	<u>143,749</u>	<u>( 6,878)</u>
Support Services - Instructional Staff				
Employee Benefits	<u></u>	<u></u>	<u>10,796</u>	<u>10,796</u>
Support Services - General Administration				
Employee Benefits	<u>9,952</u>	<u>11,238</u>	<u>5,618</u>	<u>( 5,620)</u>
Support Services - School Administration				
Employee Benefits	<u>15,311</u>	<u>17,289</u>	<u>22,842</u>	<u>5,553</u>
Support Services - Plant Operation and Maintenance				
Employee Benefits	<u>13,206</u>	<u>14,911</u>	<u>17,441</u>	<u>2,530</u>
Student Transportation Services				
Employee Benefits	<u>9,761</u>	<u>11,021</u>	<u>14,017</u>	<u>2,996</u>
Support Services - Business				
Employee Benefits	<u>3,445</u>	<u>3,890</u>	<u>9,246</u>	<u>5,356</u>
Food Service Operations				
Employee Benefits	<u>6,316</u>	<u>7,132</u>	<u>7,865</u>	<u>733</u>
Total Expenditures and Transfers	<u>191,386</u>	<u>216,108</u>	<u>231,574</u>	<u>15,466</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u></u>	<u></u>		
Unencumbered Cash, Ending	<u></u>	<u></u>		

Unified School District No. 462  
Contingency Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 15 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	56,806	56,806
Unencumbered Cash, Ending	56,806	56,806

Unified School District No. 462  
Textbook & Student Material Revolving Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 16 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Student Fees	\$ 10,872	16,328
Other Revenue From Local Sources	229	
Total Cash Receipts	<u>11,101</u>	<u>16,328</u>
Expenditures and Transfers		
Instruction		
Textbooks	11,696	17,344
Total Expenditures and Transfers	<u>11,696</u>	<u>17,344</u>
Receipts Over (Under)		
Expenditures and Transfers	( 595)	( 1,016)
Unencumbered Cash, Beginning	4,490	3,895
Unencumbered Cash, Ending	<u><u>3,895</u></u>	<u><u>2,879</u></u>

Unified School District No. 462  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 17 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$	13,664	12,757	12,412
Delinquent Taxes		192	747	314
Total Revenue from Local Sources		13,856	13,504	12,726
Revenue from County Sources				
16/20M Truck Tax		200	176	
Motor Vehicle Tax		1,817	1,597	1,637
Recreational Vehicle Tax		37	38	33
Total Revenue from County Sources		2,054	1,811	1,670
Total Cash Receipts		15,910	15,315	14,396
Expenditures and Transfers				
Community Services Operations				
Community Service Operations		15,000	15,000	15,000
Total Expenditures and Transfers		15,000	15,000	15,000
Receipts Over (Under)				
Expenditures and Transfers		910	315	
Unencumbered Cash, Beginning		5,023	5,933	
Unencumbered Cash, Ending		5,933	6,248	



Unified School District No. 462  
Rural Education Achievement Program Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 18 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Direct From Federal Government	\$ 16,448	11,240
Total Cash Receipts	<u>16,448</u>	<u>11,240</u>
Expenditures and Transfers		
Instruction		
Other Employee Benefits	5	
Other Purchased Services	15,334	
Supplies and Materials	1,109	
Property ( Equipment & Furnishings)		11,240
Total Expenditures and Transfers	<u>16,448</u>	<u>11,240</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 462  
Special Mini-Grants Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 19 of 23

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 3,256	2,571
Total Cash Receipts	<u>3,256</u>	<u>2,571</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	2,222	502
Other	<u>1,121</u>	<u>3,278</u>
Total Expenditures and Transfers	<u>3,343</u>	<u>3,780</u>
Receipts Over (Under)		
Expenditures and Transfers	( 87)	( 1,209)
Unencumbered Cash, Beginning	<u>3,988</u>	<u>3,901</u>
Unencumbered Cash, Ending	<u><u>3,901</u></u>	<u><u>2,692</u></u>

Unified School District No. 462  
Low Income ESEA (Title I) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 20 of 23

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 80,590	76,559
Total Cash Receipts	<u>80,590</u>	<u>76,559</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	51,927	54,654
Non-Certified Salaries	5,500	6,492
Group Insurance	3,418	3,947
Social Security Contributions	4,243	4,494
Other Employee Benefits	401	404
Other Purchased Services	4,505	3,493
Supplies and Materials	11,028	4,047
Property ( Equipment & Furnishings)		6,381
Total Instruction	<u>81,022</u>	<u>83,912</u>
Support Services - Students		
Other Purchased Services	170	
Total Expenditures and Transfers	<u>81,192</u>	<u>83,912</u>
Receipts Over (Under)		
Expenditures and Transfers	( 602)	( 7,353)
Unencumbered Cash, Beginning	<u>12,470</u>	<u>11,868</u>
Unencumbered Cash, Ending	<u><u>11,868</u></u>	<u><u>4,515</u></u>

Unified School District No. 462  
Improving Teacher Quality (Title II-A) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 21 of 23

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 20,532	19,489
Total Cash Receipts	<u>20,532</u>	<u>19,489</u>
Expenditures and Transfers		
Instruction		
Social Security Contributions	97	449
Other Purchased Services	2,209	1,979
Property ( Equipment & Furnishings)	7,535	9,928
Total Instruction	<u>9,841</u>	<u>12,356</u>
Support Services - Students		
Social Security Contributions	609	167
Other Employee Benefits	7	3
Total Support Services - Students	<u>616</u>	<u>170</u>
Health Services		
Certified Salaries	9,220	8,062
Other Employee Benefits		5
Total Health Services	<u>9,220</u>	<u>8,067</u>
Total Expenditures and Transfers	<u>19,677</u>	<u>20,593</u>
Receipts Over (Under)		
Expenditures and Transfers	855	( 1,104)
Unencumbered Cash, Beginning	<u>1,084</u>	<u>1,939</u>
Unencumbered Cash, Ending	<u><u>1,939</u></u>	<u><u>835</u></u>

## Bond and Interest Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	145,432	112,263	109,110	3,153
Delinquent Taxes		2,006	7,848	3,340	4,508
Total Revenue from Local Sources		<u>147,438</u>	<u>120,111</u>	<u>112,450</u>	<u>7,661</u>
Revenue from County Sources					
16/20M Truck Tax		2,200	2,102		2,102
Motor Vehicle Tax		19,636	18,296	18,793	( 497)
Recreational Vehicle Tax		418	430	385	45
Total Revenue from County Sources		<u>22,254</u>	<u>20,828</u>	<u>19,178</u>	<u>1,650</u>
Revenue from State Sources					
Capital Improvement State Aid		159,062	131,159	148,073	( 16,914)
Other Sources					
Accrued Interest		10,912			
Total Cash Receipts		<u>339,666</u>	<u>272,098</u>	<u>279,701</u>	<u>( 7,603)</u>
Expenditures and Transfers					
Debt Service					
Interest (Coupons)		76,790	46,146	46,146	
Commission and Postage				200	200
Cost of Issuance		8,235			
Redemption of Principal		220,000	250,000	250,000	
Total Expenditures and Transfers		<u>305,025</u>	<u>296,146</u>	<u>296,346</u>	<u>200</u>
Receipts Over (Under)					
Expenditures and Transfers		34,641	( 24,048)		
Unencumbered Cash, Beginning		<u>157,558</u>	<u>192,199</u>		
Unencumbered Cash, Ending		<u>192,199</u>	<u>168,151</u>		

Unified School District No. 462  
Sports Complex Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
Page 23 of 23

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 925	575
Other Sources		
Lease Purchase Proceeds	90,000	25,000
Total Cash Receipts	<u>90,925</u>	<u>25,575</u>
Expenditures and Transfers		
Facilities Acquisition and Construction Services		
Other Equipment	11,175	105,288
Total Expenditures and Transfers	<u>11,175</u>	<u>105,288</u>
Receipts Over (Under)		
Expenditures and Transfers	79,750	( 79,713 )
Unencumbered Cash, Beginning		79,750
Unencumbered Cash, Ending	<u><u>79,750</u></u>	<u><u>37</u></u>

Unified School District No. 462

Schedule 3

Burden, Kansas

District Activity Funds

Statement of Cash Receipts, Expenditures and Unencumbered Cash

For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Athletics	\$ 2,587	23,502	22,797	3,292		3,292
Weight-A-Thon	214	858	776	296		296
Boys Shoot-A-Thon	111	939	214	836		836
Girls Shoot-A-Thon	457	660	64	1,053		1,053
Concessions	-	21,182	21,182	-		
Subtotal Gate Receipts	3,369	47,141	45,033	5,477	-	5,477
<u>Special Projects:</u>						
Yearbook	697	6,866	3,777	3,786		3,786
Subtotal Special Projects	697	6,866	3,777	3,786	-	3,786
Total District Activity Funds	4,066	54,007	48,810	9,263	-	9,263

## Burden, Kansas

## District Activity Funds

## Statement of Cash Receipts, Expenditures and Unencumbered Cash

For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
Advertising	\$ 183		183	-
Band / Choir	8,566	4,380	5,838	7,108
Baseball Activity	23	743	624	142
Business Technology	204		204	-
CCCC	720	1,648	1,642	726
CES Activity	1,471	1,633	2,899	205
CES Cycle Project	70		70	-
CES Library	196	181	164	213
CJSHS Academic	3,213	967	1,468	2,712
CJSHS Library	433	927	403	957
Cross Country	1,997	380	319	2,058
Dance Team	931	61	80	912
Equipment / Concessions	2,448	286	2,182	552
FACS Activity	821	150	141	830
FCCLA Activity	2,212	1,488	2,715	985
FFA	8,994	37,877	39,076	7,795
Fireworks Activity	-	7,214	7,214	-
Flag Team	338	583	660	261
Football	2,513	805	1,487	1,831
Forensics	1,026	1,002	843	1,185
Freshmen Class	-			-
Girls Softball	916	501	1,296	121
Graphics	11,943	18,067	17,651	12,359
High School Pep Club	52	2,379	2,220	211
Interest on Fund	410	36		446
Junior Class	2,422	7,460	5,494	4,388
Junior High Athletics		22	19	3
Junior High Pep Club	449	1,572	1,153	868
Lettermans Club	-	1,819	1,586	233
Milk Machine	4,173	3,950	3,623	4,500
Music Donations	205			205
NHS	382	100	263	219
Science Department	19			19
Senior Class	25	3,667	3,692	-
Sophomore Class	-			-
Student Council	474	2,213	1,719	968
Technology Activities	186			186
Track	714			714
Volleyball	488	380	499	369
Wrestling Activity	1,276	1,731	1,510	1,497
Other Agency Funds:				
Board Agency Fund	766	15,989	14,568	2,187
Sales Tax	6	3,265	3,141	130
Total Agency Funds	<u>61,265</u>	<u>123,476</u>	<u>126,646</u>	<u>58,095</u>